

## HOUSE BILL ON FIRST READING

The following House bill, introduced today, was laid before the House, read first time, and referred to the appropriate committee, as follows:

By Mr. Graves:

H. B. No. 1, A bill to be entitled "An Act making an appropriation of the sum of One Hundred Thousand (\$100,000.00) Dollars or so much thereof as may be necessary, out of any funds in the State Treasury, not otherwise appropriated, to pay contingent expenses, and to pay the mileage and per diem of Members and per diem of officers and employees of the Second Called Session of the Forty-fifth Legislature, and to pay any unpaid bills or accounts of the First Called Session of the Forty-fifth Legislature, also, there is hereby re-appropriated any unexpended balances at the credit of the Contingent Expense Fund of the House of Representatives, same being No. W-1377 account, and be used for the same purposes as is above set out, as may be found necessary, and declaring an emergency."

Referred to the Committee on Appropriations.

## RESOLUTION SIGNED BY THE SPEAKER

The Speaker signed, in the presence of the House, after giving due notice thereof, and its caption had been read, the following enrolled resolution:

H. C. R. No. 4, To provide for Joint Session to hear address by Governor James V. Allred.

## ADJOURNMENT

On motion of Mr. Anderson, the House, at 1:25 o'clock p. m., adjourned until 10:00 o'clock a. m., tomorrow.

## SECOND DAY

(Tuesday, September 28, 1937)

The House met at 10:00 o'clock a. m., pursuant to adjournment, and was called to order by Speaker Calvert.

The roll of the House was called, and the following Members were present:

Mr. Speaker	Alsup
Adkins	Amos
Alexander	Anderson

Baker	Jones of Atascosa
Bates	Jones of Falls
Beckworth	Jones of Wise
Bell	Keefe
Blankenship	Keith
Boethel	Kelt
Bond	Kenyon
Boyer	Kern
Bradbury	King
Bradford	Knetsch
Bridgers	Langdon
Broadfoot	Lankford
Brown	Lanning
Burton	Leath
Cagle	Lehman
Callan	Leyendecker
Carsow	Little
Cathey	Loggins
Cauthorn	London
Celaya	Lucas
Cleveland	Mann
Colquitt	Mauritz
Davis of Haskell	Mays
Davis of Jasper	McConnell
Davisson	McDonald
of Eastland	McFarland
Dean	McKee
Deglandon	McKinney
Derden	Metcalfe
Dickison	Moffett
Dollins	Monkhouse
Donaghey	Morris
England	Morse
Farmer	Newton
Felty	Nicholson
Fielden	Oliver
Fox	Palmer
Fuchs	Patterson of Mills
Gibson	Patterson
Graves	of Travis
Hamilton	Pope
Hankamer	Powell
Hanna	Prescott
Harbin	Quinn
Hardin	Ragsdale
Harper	Reader
Harrell	Reed of Bowie
Harris of Archer	Reed of Dallas
Harris of Dallas	Rhodes
Harris of Dickens	Riddle
Hartzog	Roark
Heflin	Ross
Herzik	Russell
Holland	Rutta
Hoskins	Schuenemann
Howard	Settle
Huddleston	Sewell
Hull	Sharpe
Hyder	Shell
Jackson	Simpson
Johnson of Ellis	Skaggs
Johnson	Smith of Hopkins
of Tarrant	Smith
Jones of Angelina	of Matagorda

Smith of Tarrant	Thornton
Stevenson	Vale
Stinson	Waggoner
Stocks	Weldon
Talbert	Westbrook
Tarwater	Winfree
Tennant	Wood
Tennyson	Worley
Thornberry	

Absent

Petsch

Absent—Excused

Davison of Fisher Leonard

A quorum was announced present.

Prayer was offered by Rev. George W. Coltrin, Chaplain.

#### LEAVES OF ABSENCE GRANTED

The following Members were granted leaves of absence on account of important business:

Mr. Davison of Fisher for yesterday, today and the balance of the week, on motion of Mr. Bradbury.

Mr. Leonard for yesterday, today and the remainder of the week, on motion of Mr. Hull.

#### CONCERNING INTRODUCTION OF BILLS

Mr. Bradford moved that all Members who have bills ready for introduction, at this time, be permitted to draw numbers for same, and that they be placed on the calendar in accordance with the numbers drawn.

Mr. England moved, as an amendment to the motion, that all Members who will have bills ready for introduction today be also permitted to draw for numbers at this time.

Mr. Colquitt moved to table the motion by Mr. England.

The motion to table prevailed.

Question then recurring on the motion by Mr. Bradford, it prevailed.

#### HOUSE BILLSON FIRSTREADING

The following House bills, introduced today, were laid before the House, read first time, and referred to the appropriate committees, as follows:

By Mr. Petsch:

H. B. No. 2, A bill to be entitled "An Act amending Article 7332, as amended by Acts, 1931, Forty-second Legislature, Second Called Session,

page 31, Chapter 16, providing for the fees of officers in delinquent tax suits; providing said fees shall be treated as fees of office and accounted for as such, and declaring and emergency."

Referred to the Committee on Counties.

By Mr. Reader and Mr. Dollins:

H. B. No. 3, A bill to be entitled "An Act levying a tax on all persons engaged in the selling of certain commodities, and providing for the protection of trademark owners, distributors and the general public against injurious and uneconomic practices in the distribution of articles of standard quality under a distinguished trade mark, brand or name, and to facilitate fair trade; defining certain terms, and declaring an emergency."

Referred to the Committee on Revenue and Taxation.

By Mr. Jones of Falls:

H. B. No. 4, A bill to be entitled "An Act to levy an income tax upon natural persons and corporations; defining certain terms; providing that first tax shall be assessed in 1938 on net income for 1937; specifying under what conditions estates, trusts and fiduciaries are taxable, and method of taxing same; exempting certain non-profit organizations; providing that the tax herein levied shall be a personal debt of the person assessed to the State of Texas; authorizing the Tax Commission to require certain records to be kept; providing for accounting periods according to fiscal or calendar year, and the method of changing such periods; defining net income; defining gross income and specifying deductions allowed from gross income; prescribing what deductions shall be allowed to non-residents; specifying items not deductible from gross income; prescribing a method of determining gain or loss in sale of capital assets; prescribing when exchanges of property are taxable and to what extent; prescribing method of allocating and apportioning income of persons engaged in business outside of the State, providing certain exemptions; providing credits to non-resident taxpayers for certain taxes paid in State of residence; providing certain credits for other taxes; specifying who shall file returns, the content, manner, time

and place of filing same; prescribing content, manner, time and place of filing returns of fiduciaries; allowing consolidated returns in certain cases; providing for informational returns and prescribing the content, manner, time and place of filing such returns, setting out method of filing returns when accounting period is changed; providing that members of a partnership are taxable only in individual capacities; prescribing time, place and manner of payment of tax; authorizing the Tax Commission to require supplementary returns in certain cases, prescribing method of examination of returns, recomputation of tax, assessment of recomputed tax, protest of such additional assessment, prescribing regulations for hearings by the Tax Commission; placing a three-year limit on assessment of income taxes in general, but providing that no limitation shall apply to false or fraudulent returns or failure to file a return; providing for the refund of over-payments and putting a limitation thereon; providing for revision and readjustment of any assessment by the Tax Commission upon application for hearing within one year by the taxpayer; providing for review of determinations of the Tax Commission by the proper courts of Travis County, Texas; requiring certain procedure precedent to appeal; providing that the District Court of Travis County, Texas, shall have exclusive original jurisdiction of income tax appeals from the Tax Commission; providing that collection of income tax shall not be stayed, except as otherwise provided in this Act; prescribing certain penalties, additional taxes and interest for violation of the provisions of this Act, and the manner of collecting same; providing for collection of income taxes by warrant and levy; prescribing further action for recovery of taxes; prescribing the method of administration of this Act, and the duties and powers of the Tax Commission incident thereto; requiring secrecy of returns, and prescribing cases in which returns may be brought into court or otherwise disclosed; providing penalties for violation of secrecy provision by any official or employee of the Tax Commission; disposing the tax to the General Revenue, Available School and Confederate Pension Funds; declaring contracts to assume income taxes illegal; declaring that

any unconstitutional part of the Act shall not affect the remainder; placing venue for all actions under this Act in Travis County, Texas; making an appropriation for the purpose of placing this Act in immediate effect, and declaring an emergency."

Referred to the Committee on Revenue and Taxation.

By Mr. Harbin:

H. B. No. 5, A bill to be entitled "An Act amending Chapter 116, Acts of the First Called Session of the Forty-third Legislature, and levying an annual occupation tax upon coin-operated vending machines; defining the term 'owner', as used herein; providing for the collection of said tax by the Comptroller of Public Accounts of this State, prescribing his powers and duties relating thereto, and authorizing adjustment of taxes heretofore paid in certain cases; providing that it shall be a misdemeanor to exhibit, display or possess a coin-operated machine without having attached thereto a receipt showing payment of the tax due thereon, and providing for penalty for violation thereof; providing for filing of a surety or cash bond when injunction is sought restraining collection of the tax; providing for seizure and destruction of coin-operated vending machines upon which the tax has not been paid and declaring the same to be public nuisances; providing no 'coin-operated vending machine' is legalized hereby, the operation of which is now illegal under the Penal Code of the State of Texas, or the Constitution; providing all games of skill not prohibited shall hereafter be authorized; providing for the exemption of gas meters, pay telephones, cigarette vending machines, pay toilets installed and used for sanitary purposes, and all machines engaged in vending a service from the operation of this Act; declaring the legislative intent and policy in prescribing the exemption names; providing that if any part of this Act be unconstitutional, it shall not affect the remaining portions of this Act, and declaring the Legislative intent to pass the remaining parts of the Act notwithstanding invalid portions thereof, and declaring an emergency."

Referred to the Committee on Revenue and Taxation.

By Mr. Baker:

H. B. No. 6, A bill to be entitled "An Act levying a gross receipts tax on all persons who are merchants and/or manufacturers, defining certain terms, providing that the ad valorem taxes levied on certain articles for State purposes shall be credited on the tax herein levied, shall be paid after credit is allowed on all ad valorem taxes for State purposes and providing penalties, and declaring an emergency."

Referred to the Committee on Revenue and Taxation.

By Mr. Sharpe and Mr. Alsup:

H. B. No. 7, A bill to be entitled "An Act providing for the levying, collecting and paying of taxes on incomes; providing for rules and regulations and prescribing penalties; providing for the collection of the tax by the Comptroller of Public Accounts, who shall be the Chief Administrator of this Act; providing for the creation of a Board of Tax Appeals; prescribing the duties and compensation of its members; making an appropriation for carrying out this Act; declaring the provisions and terms of this Act to be severable; repealing all laws or parts of laws in conflict herewith, and declaring an emergency."

Referred to the Committee on Revenue and Taxation.

By Mr. Moffett:

H. B. No. 8, A bill to be entitled "An Act to provide that in all cases of delinquent taxes for the year 1936 and all prior years where it appears that an assessment has been made at a valuation excessive and unreasonable the Commissioners Court shall be authorized to correct or reduce such values on the request of the tax collector; providing that cities, towns, villages, school districts, road districts, levee improvement districts, water improvement districts, water control and improvement districts, irrigation districts and all other political subdivisions authorized to assess and collect taxes, and the governing authorities thereof may also correct and reduce such excessive and unreasonable values, and declaring an emergency."

Referred to the Committee on State Affairs.

By Mr. Skaggs:

H. B. No. 9, A bill to be entitled "An Act amending Section 2, Subdivision 1, of Article 7057a of the Revised Civil Statutes of Texas, 1925, same being Section 2, Subdivision 1, Chapter 162, Acts of the Forty-third Legislature, 1933, as amended by the Acts of the First Called Session of the Forty-fourth Legislature, 1936, Chapter 495, Article 4, Section 4; amending Section 3, Chapter 73, Acts of the Regular Session of the Forty-second Legislature, as amended by the Acts of the Third Called Session of the Forty-fourth Legislature, Chapter 495, Article 4, Section 8; amending Section 8, Chapter 73, Acts of the Regular Session of the Forty-second Legislature; amending Section 45, Article 7047, Revised Civil Statutes of Texas, 1925, same being Acts of the Third Called Session of the Forty-fourth Legislature, 1936, Chapter 495, Article 4, Section 7; amending Section 40A, Article 7047, Revised Civil Statutes of Texas, 1925, as amended by the Acts of the Forty-second Legislature, 1931, page 355, Chapter 212, Section 1, as amended by Acts of 1936, Forty-fourth Legislature, Third Called Session, page 2040, Chapter 495, Article 4, Section 6; providing a prior and preferred lien for the taxes, penalties and interest herein; allocating certain funds to General Revenue, and to Available School Fund; declaring this Act to be severable, and declaring an emergency."

Referred to the Committee on Revenue and Taxation.

By Mr. Thornton:

H. B. No. 10, A bill to be entitled "An Act to amend Article 1589 of the Penal Code of the State of Texas, 1925, relating to the fees to be charged by private employment agents in Texas, and declaring an emergency."

Referred to the Committee on Labor.

By Mr. Deglandon, Mr. Russell, Mr. Langdon and Mr. Sharpe:

H. B. No. 11, A bill to be entitled "An Act amending Section 3 of Chapter 73, Acts of the Forty-second Legislature, as amended by Section 8 of Article IV of House Bill No. 8, Acts of the Third Called Session, Forty-fourth Legislature, and declaring an emergency."

Referred to the Committee on Revenue and Taxation.

By Mr. Kelt:

H. B. No. 12, A bill to be entitled "An Act amending Article 793, Chapter 4, Code of Criminal Procedure, 1925, and declaring an emergency."

Referred to the Committee on Counties.

By Mr. Reed of Bowie, Mr. Derden, Mr. Hardin and Mr. Langdon:

H. B. No. 13, A bill to be entitled "An Act to amend Section 2, of Chapter 162, Acts of the Regular Session of the Forty-third Legislature, page 409, as amended by Chapter 12, Acts of the First Called Session of the Forty-third Legislature, as amended by Chapter 495, Section 4, Article 4, House Bill No. 8, Third Called Session of the Forty-fourth Legislature; providing if any part of the Act is declared unconstitutional it shall not affect the validity of the remainder of the Act, and declaring an emergency."

Referred to the Committee on Revenue and Taxation.

By Mr. McFarland, Mr. Baker, Mr. Hamilton, Mr. Tennant, Mr. England, Mr. Harris of Archer, Mr. Colquitt, Mr. Patterson of Travis, Mr. Davis of Jasper, Mr. Ross, Mr. Lanning, Mr. Powell, Mr. Herzik, Mr. Stocks, Mr. Davis of Haskell, Mr. Davisson of Eastland, Mr. Tennyson, Mr. Kelt, Mr. Kern and Mr. Johnson of Ellis:

H. B. No. 14, A bill to be entitled "An Act to amend Article 7101, Chapter 4, Title 122, Articles 7162, 7174, Chapter 6, Title 122, and Articles 7183, 7184, 7192, 7193, 7204, 7214, and 7215, 7216, 7218, 7221, and 7224, Chapter 7, Title 122, Revised Civil Statutes of Texas of 1925."

Referred to the Committee on Revenue and Taxation.

By Mr. Mays and Mr. Harper:

H. B. No. 15, A bill to be entitled "An Act making it unlawful for any itinerant vendor to engage in such business without first paying occupation tax herein levied; defining the term 'itinerant vendor'; providing for the levying and grading of the occupation taxes herein levied and fixing the time for payment of same; defining violations of this Act and prescribing penalties therefor; fixing the duties of the Comptroller of Public Accounts with reference to the collection of such taxes; requiring sworn statements of each itinerant vendor

affected by the terms of this Act to be filed with the Comptroller of Public Accounts; providing for the expenses of the Comptroller of Public Accounts in administering and enforcing this Act and making an appropriation therefor; providing for the allocation of funds collected under the provisions of this Act; providing if any section, paragraph, sentence or clause of this Act shall be held invalid for any reason such holding shall not affect the remaining portions hereof, and declaring an emergency."

Referred to the Committee on Revenue and Taxation.

By Mr. Harris of Dallas:

H. B. No. 16, A bill to be entitled "An Act defining the term 'open saloon', prohibiting the operation of an open saloon, and providing a penalty for its violation; regulating the traffic in alcoholic, spirituous, vinous and malt liquors in this State and prescribing penalties for the commission of offenses defined in connection therewith; providing for the administration and enforcement of the provisions of this Act; providing for local option elections in counties, justice precincts, incorporated cities and towns to determine whether or not the qualified voters desire to authorize the sale of intoxicating liquors having various alcoholic contents; establishing a system of permits and licenses for persons engaged in the various phases of the liquor traffic; levying fees and taxes and providing for their collection, and allocating the fees and taxes collected; repealing House Bill No. 77, being Chapter 467 of the Acts of the Second Called Session of the Forty-fourth Legislature and all amendments thereto and all laws or parts of laws in conflict herewith, and declaring an emergency."

Referred to the Committee on Revenue and Taxation.

By Mr. Bradbury, Mr. Fielden, Mr. Ross, Mr. Rhodes, Mr. Harbin, Mr. Loggins and Mr. Cathey:

H. B. No. 17, A bill to be entitled "An Act amending House Bill No. 8, page 2042, Chapter 495, Article 2, Section 3, of the Third Called Session of the Forty-fourth Legislature, more fully defining persons entitled to old age assistance, and declaring an emergency."

Referred to the Committee on State Affairs.

By Mr. Russell, Mr. Sharpe, Mr. Langdon and Mr. Deglandon:

H. B. No. 18, A bill to be entitled "An Act amending Section 2 of Chapter 162, Acts of the Forty-third Legislature, Regular Session, as amended by Section 1, Chapter 12, Acts of the First Called Session, Forty-third Legislature, as amended by Section 4, Article IV, House Bill No. 8, Third Called Session, Forty-fourth Legislature, providing for the allocation of such funds so collected; repealing all laws in conflict, and declaring an emergency."

Referred to the Committee on Revenue and Taxation.

By Mr. Colquitt, Mr. Hanna, Mr. McFarland, Mr. Harris of Dallas, Mr. Gibson, Mr. Knetsch, Mr. McKee, Mr. Stinson, Mr. Reed of Dallas, Mr. Blankenship and Mr. Alexander:

H. B. No. 19, A bill to be entitled "An Act providing that on and after the effective date of this Act, delinquent taxpayers shall be permitted to pay such taxes in partial payments; providing for the creation and establishment of a system whereby such payments may be made in this manner; providing for a twenty month time limit in the payment of delinquent taxes under this system; providing for the institution of suit by the County Attorney or District Attorney in counties where there is no County Attorney, against such delinquent taxpayers upon default in making such payments under this Act; providing that no payment shall be received by the Assessor and Collector of Taxes, which payments total less than \$1.00, and further, that accounts which total less than \$10.00 will not be opened; providing that when the sum of money sufficient to pay the earliest unpaid year of delinquent taxes owed by such taxpayer shall have been paid, such amount shall then be applied upon such taxes, and a redemption receipt issued therefor; providing that all of the funds received under the provisions of this Act shall immediately become the property of the State of Texas, and the respective county involved, and that no refunds shall be allowed; providing that the Assessor and Collector of Taxes may, in his discretion, allow the amount or amounts already paid into such partial payment account to be applied upon such taxes in the event the property covered is sold or trans-

ferred, and further, providing for the transfer of such partial payment account to the new owner; providing for the creation of a special account with the County Treasurer of the respective counties, in which funds collected under this system may be deposited until sufficient amount is collected to pay at least one year's taxes, at which time such amount shall be remitted by the County Treasurer to the Assessor and Collector of Taxes for proportionate distribution in the regular manner as provided by law for the distribution of other monies."

Referred to the Committee on State Affairs.

By Mr. Morse, Mr. Harris of Dallas, Mr. Dollins, Mr. Hartzog, Mr. Reader, Mr. Knetsch, Mr. Reed of Dallas, Mr. Bridgers, Mr. Carsow, Mr. Johnson of Tarrant, Mr. Jackson and Mr. Hankamer:

H. B. No. 20, A bill to be entitled "An Act levying additional taxes upon the sale of alcoholic beverages in this State; levying a gross proceeds tax of ten per cent (10%) upon sales of liquor under a Dispenser's Permit; providing the manner of the collection of said tax; fixing penalties for failure to pay the State the taxes due thereon; defining the powers and duties of Texas Liquor Control Board with respect to the collection of said tax; authorizing the issuance of a Dispenser's Permit for the sale of diluted distilled spirits; fixing the qualifications of persons entitled to hold such permits; authorizing the Texas Liquor Control Board or the Administrator to cancel or suspend the same for violations; fixing the fees for such permits; providing for local option elections to legalize or prohibit the issuance of such permits; allocating fees and revenues derived from said permits to the Old Age Assistance Fund; excepting the holders of Dispenser's Permits from the prohibitions contained in Section 3 (a) of Article I of the Texas Liquor Control Act; amending the Texas Liquor Control Act by adding thereto a new section, and declaring an emergency."

Referred to the Committee on Revenue and Taxation.

By Mr. Harrell, Mr. Bradford and Mr. Beckworth:

H. B. No. 21, A bill to be entitled "An Act for the purpose of releasing the interest penalties and costs on all

delinquent ad valorem and poll taxes due the State, any county, city, special school district, school district, road district, levy improvement district, water improvement district and water control and improvement district, irrigation district and other defined subdivisions of the State; suspending all laws and parts of laws in conflict herewith during the term this Act is in force; and providing further that, if any section, clause, sentence, paragraph, or part of this Act is adjudged to be invalid by any court of final or competent jurisdiction, such judgment shall not affect, impair, or invalidate the remainder of this Act, and declaring an emergency and providing that this Act shall take effect and be in force from and after its passage."

Referred to the Committee on State Affairs.

By Mr. Harris of Dickens:

H. B. No. 22, A bill to be entitled "An Act defining certain words, terms, phrases; imposing a tax on first sale of cigars; providing payment of tax shall be evidenced by stamps purchased from Treasurer and affixed to box or container of cigars; providing for sale of stamps; providing for manufacture and change in design of stamps; authorizing the sale of stamps to permit holders at discount from face value; requiring Treasurer to exchange stamps when design is changed and providing a felony penalty for possession of old stamps after sixty (60) days from date of issue of a new design; prohibiting the cancellation of stamps; requiring distributors, wholesale dealers and retail dealers to file application for and to obtain a permit to handle cigars and setting the permit fees; exempting certain dealers from permit fee but fixing a filing fee; providing permits shall be revokable and requiring the public display of such permits; requiring certain identification on application of permit for vending machine, train or vehicle; requiring two permits if cigars are sold at both wholesale and retail; providing that before cigars are received or delivery is accepted the requisite amount or number of stamps necessary to stamp such cigars shall be purchased; providing the possession of unstamped cigars without requisite number of stamps shall be prima facie evidence of intent to sell without payment of the tax; allow-

ing forty-eight (48) hours to stamp cigars received when requisite number of stamps are possessed to stamp such cigars; providing for interstate business; etc."

Referred to the Committee on Revenue and Taxation.

By Mr. Morris, Mr. Jones of Wise and Mr. Bell:

H. B. No. 23, A bill to be entitled "An Act to raise revenue for the Old Age Assistance Fund, Available School Fund, Destitute Children and Needy Blind Fund, Teacher's Retirement Fund, and the General Revenue Fund; amending Section 2, Subdivision 1, of Article 7057a of the Revised Civil Statutes of Texas, 1925, same being Section 2, Subdivision 1, Chapter 162, Acts of the Forty-third Legislature, 1933, as amended by the Acts of the First Called Session of the Forty-fourth Legislature, 1936, Chapter 495, Article 4, Section 4; amending Section 3, Chapter 73, Acts of the Regular Session of the Forty-second Legislature, as amended by the Acts of the Third Called Session of the Forty-fourth Legislature, Chapter 495, Article 4, Section 8; amending Section 8, Chapter 73, Acts of the Regular Session of the Forty-second Legislature; amending Section 45, Article 7047, Revised Civil Statutes of Texas, 1925, same being Acts of the Third Called Session of the Forty-fourth Legislature, 1936, Chapter 495, Article 4, Section 7; amending Section 40A, Article 7047, Revised Civil Statutes of Texas, 1925, as amended by the Acts of the Forty-Second Legislature, 1931, page 355, Chapter 212, Section 1, as amended by Acts of 1936, Forty-fourth Legislature, Third Called Session, page 2040, Chapter 495, Article 4, Section 6; amending Article 111, Section 6, Acts of the Third Called Session of the Forty-fourth Legislature; amending Article 7070, Revised Civil Statutes of Texas, 1925, as amended Acts of the Third Called Session of the Forty-fourth Legislature, 1936, Article 4, Section 1, House Bill No. 8, amending Article 7060, Revised Civil Statutes of Texas, 1925, as amended by Chapter 34, Acts of the Fifth Called Session of the Forty-first Legislature, as amended by Article IV, Section 3, Chapter 495, Acts of the Third Called Session of the Forty-fourth Legislature; providing that the State shall have a prior lien for all taxes, pen-

alties and interest levied herein; expressly preserving all taxes, penalties, and interest accruing by virtue of any reenacted or repealed provisions of this Act and declaring them to be legal and valid obligations to the State; allocating certain funds to Old Age Assistance Fund, to General Revenue, Available School Fund, Destitute Children's and Needy Blind Fund, and Teachers' Retirement Fund; declaring the Act to be severable; repealing all laws in conflict, and declaring an emergency."

Referred to the Committee on Revenue and Taxation.

By Mr. McKee:

H. B. No. 24, A bill to be entitled "An Act to amend Article 6674Q-6 of the Revised Civil Statutes of Texas; said Article being Section 6 on page 15, Chapter 13, Acts of the Third Called Session of the Forty-second Legislature; and repealing all laws and parts of laws in conflict with said Article as amended by this bill, and declaring an emergency."

Referred to the Committee on Revenue and Taxation.

By Mr. Jones of Wise:

H. B. No. 25, A bill to be entitled "An Act providing a title for the Act; providing for the imposition of a franchise tax; providing for a definition of the term 'capital', as used in this Act; providing a method of allocating capital employed in Texas; declaring the intent of the Legislature relative to the allocation of gross receipts and relative to the type of tax imposed; providing certain exemptions and repealing all existing exemptions; providing for the use of fiscal or calendar accounting periods; providing for the filing of franchise tax returns and the deposit of surety with the Secretary of State by beginner corporations; providing for the assessment of a tax when no return is filed; providing that receivers, liquidators, trustees, etc., shall be subject to the tax; providing for a tax lien; providing penalties for failure to file the return or to pay the tax and for the filing of fraudulent returns; providing for suspension of right to do business; providing for the assessment of a deficiency tax; providing for examinations by the Secretary of State of books of corporations; providing for administration of Act by Secretary of State; providing a method of computing the

first tax due under the Act; providing for repeal of all conflicting laws; providing that the provisions of the Act shall be severable; providing an appropriation of Ten Thousand (\$10,000.00) Dollars for the enforcement of the Act, and declaring an emergency."

Referred to the Committee on Revenue and Taxation.

By Mr. Graves and Mr. Harrell:

H. B. No. 26, A bill to be entitled "An Act amending House Bill No. 8, Chapter 495, Section 6-40A, Acts, Forty-fourth Legislature, Third Called Session, page 2078, levying a tax upon persons, firms, and corporations who produce sulphur; providing for the making of sworn quarterly reports to the Comptroller; providing that the occupation tax on sulphur be Two (\$2.00) Dollars per long ton, and for the collection of same; providing method of ascertaining tax on sulphur produced during portion of a quarter of a year; providing that this tax shall be in lieu of former taxes, but shall be paid as formerly; providing for allocation of funds collected under this tax; repealing all other laws or parts of laws in conflict with these provisions, and declaring an emergency."

Referred to the Committee on Revenue and Taxation.

By Mr. Fielden, Mr. Kern, Mr. Cathey, Mr. Bradbury, Mr. Kelt, Mr. Hardin, Mr. Hanna, Mr. Beckworth and Mr. Harrell:

H. B. No. 27, A bill to be entitled "An Act amending House Bill Number 8, page 2042, Chapter 495, Article 2, Section 3, of the Third Called Session of the Forty-fourth Legislature, more fully defining persons entitled to old age assistance, and declaring an emergency."

Referred to the Committee on State Affairs.

By Mr. Fielden, Mr. Loggins, Mr. Kern, Mr. Hardin, Mr. Hanna, Mr. Beckworth and Mr. Harrell:

H. B. No. 28, A bill to be entitled "An Act amending House Bill No. 8, page 2042, Chapter 495, Article 2, Section 3, of the Third Called Session of the Forty-fourth Legislature, more fully defining persons entitled to old age assistance, and declaring an emergency."

Referred to the Committee on State Affairs.



By Mr. Fielden and Mr. Harrell:

H. B. No. 29, A bill to be entitled "An Act amending House Bill No. 8, page 2048, Chapter 495, Article 2, Section 13, of the Third Called Session of the Forty-fourth Legislature, providing persons entitled to old age assistance must receive the same and equal amounts, and declaring an emergency."

Referred to the Committee on State Affairs.

By Mr. Jones of Wise:

H. B. No. 30, A bill to be entitled "An Act defining the terms 'freight cars, car line companies, and railroad companies', as used herein; providing that car line companies shall file a report with the State Tax Board each year; providing that the State Tax Board shall apportion such freight cars to Texas by certain designated methods; providing that the State Tax Board can value such freight cars in Texas; providing that the State Tax Board shall notify said car line companies of the number of cars assessed and the value thereof; providing a hearing for those companies protesting such assessment of taxes; providing that the State Tax Board shall apportion and certify to each county its portion of such valuation by certain designated methods; providing that tax assessors shall list such unchangeable assessments, valuations and apportionments on the tax roll; providing that railroad companies shall make an annual report to the State Tax Board of all such cars operated on or over their roads; providing that the State Tax Board can demand additional reports from car line and/or railroad companies; providing a penalty of not more than Five Thousand (\$5,000.00) Dollars for violation of any provision of this Act; providing that failure to comply with this Act shall be grounds for the cancellation of the charter or permit of such companies; providing a penalty against those companies who fail to file the required reports; providing the method by which an injunction or restraining order can issue; providing that any violation of such injunction or restraining order shall constitute a misdemeanor punishable by fine or imprisonment; providing an appropriation of Ten Thousand (\$10,000.00) Dollars for the enforcement of this Act; repealing Chapter 41, Acts of the Fifth Called Session of the Forty-first Legislature, and

all other laws in conflict with this Act, and declaring an emergency."

Referred to the Committee on Revenue and Taxation.

By Mr. Jones of Falls, Mr. Patterson of Travis, Mr. Baker, Mr. Boethel, Mr. Cleveland, Mr. Carssow, Mr. Schuenemann, Mr. Deglandon and Mr. Lehman:

H. B. No. 31, A bill to be entitled "An Act providing the time when mourning doves and white-winged doves may be shot in this State, fixing the bag limit and possession limit of same, fixing the hours for shooting and making regulations for shotguns that may be used for shooting migratory birds and other game birds; providing a penalty for the violation of any such regulations; repealing all laws in conflict with any Section of this Act; providing that Sections 1, 2 and 3 of this Act shall be effective only during the year 1937; providing that on and after January 1st, 1938, it shall be the duty of the Game, Fish and Oyster Commission to make adequate investigation of the mourning dove and white-winged dove supply and upon the basis of such findings to issue proclamations permitting and regulating the taking of such birds; providing that it shall be unlawful to take any mourning dove or white-winged dove except in accordance with the regulations issued by the Game, Fish and Oyster Commission; providing a penalty for violations of this Act or for violation of any regulation issued hereunder; providing a rule for construction, and declaring an emergency."

Referred to the Committee on Game and Fisheries.

By Mr. Kelt:

H. B. No. 32, A bill to be entitled "An Act amending Article 793, Chapter 4, Code of Criminal Procedure, 1925, fixing the rate of wages in certain counties to be paid county convicts committed to workhouses, county farms, or public improvements, and declaring an emergency."

Referred to the Committee on Counties.

By Mr. Bradbury, Mr. Fielden, Mr. Ross, Mr. Rhodes, Mr. Loggins and Mr. Hardin:

H. B. No. 33, A bill to be entitled "An Act amending House Bill No. 8, page 2048, Chapter 495, Article 2, Section 13, of the Third Called Ses-

sion of the Forty-fourth Legislature, providing persons entitled to old age assistance must receive the same and equal amounts, and declaring an emergency."

Referred to the Committee on State Affairs.

By Mr. Holland:

H. B. No. 34, A bill to be entitled "An Act to amend Section 2, Chapter 162, Acts, Forty-third Legislature, Regular Session, as amended by Section 1, Chapter 12, Acts, Forty-third Legislature, First Called Session, as amended by Chapter 495, Acts, Forty-fourth Legislature, 1936, Third Called Session; and to amend Section 40A, Article 7047, Revised Civil Statutes, 1925, as amended by Acts, Forty-second Legislature, Chapter 212, Section 1, as amended by Acts, 1936, Third Called Session, Forty-fourth Legislature, Chapter 495, and to amend Section 3, Chapter 73, Acts, Forty-second Legislature, as amended by Chapter 495, Acts, Forty-fourth Legislature, Third Called Session, 1936, increasing the tax levies on oil, sulphur and natural gas, allocating the revenues therefrom and establishing rules and regulations for the distribution of such revenues as are derived therefrom and allocated to the Old Age Assistance Commission; repealing all laws in conflict herewith, and declaring an emergency."

Referred to the Committee on Revenue and Taxation.

By Mr. Skaggs:

H. B. No. 35, A bill to be entitled "An Act amending Article 7105, Chapter 4, Title 122, of the Revised Civil Statutes of 1925, as amended by the Acts of the Forty-third Legislature, Regular Session, Articles 7107 and 7111, Chapter 4, Title 122, of the Revised Civil Statutes, and repealing Article 7116, Chapter 4, Title 122, Revised Civil Statutes of 1925; defining certain words and phrases, so as to place under the Intangible Assets Tax Laws of this State all truck lines or companies, bus lines or companies, electric power companies, electric light companies, gas companies, telephone companies, gas pipe line companies, and all other classes of common carrier pipe line companies, whether individual or corporate; providing that all such truck lines or companies, bus lines or companies, electric power companies, electric

light companies, gas companies, telephone companies, gas pipe line companies, and all such common carriers, whether the business is conducted by individuals or corporations, shall, after the effective date of this Act, come within the provisions and scope of the present Intangible Assets Tax Laws of this State; providing that all such classes of common carrier pipe lines and all other classes of business named within this Act shall make annual reports to the State Tax Board, prescribing what said annual reports shall contain, prescribing the method to be used by the State Tax Board in the apportionment of the intangible valuation of such companies to the various counties; providing that should any sentence, paragraph, section or part hereof be held invalid or unconstitutional by a court of competent jurisdiction, such decision shall not affect any remaining part or parts hereof, and declaring an emergency."

Referred to the Committee on Revenue and Taxation.

Mr. Metcalfe raised a point of order, on the introduction of House Bill No. 17, on the ground that the bill contains subject matter not submitted by the Governor.

The Speaker sustained the point of order.

Mr. Metcalfe raised a point of order, on the introduction of House Bill No. 24, on the ground that the bill contains subject matter not submitted by the Governor.

The Speaker overruled the point of order.

#### ADDRESS BY CONGRESSMAN W. R. POAGE

Mr. Jones of Falls offered the following resolution:

H. S. R. No. 5, Address by Congressman W. R. Poage.

Whereas, We are honored with the presence of an outstanding citizen of the Nation, who formerly served a number of years in the House of Representatives and the Texas Senate, and is now a Member of the United States Congress, where he is serving with the same honor and credit; therefore, be it

Resolved by the House of Representatives, That they extend an invitation to the Honorable W. R. (Bob) Poage, Congressman from the 11th Congressional District an invi-

tation to address the House of Representatives at 11:30 o'clock a. m.

JONES of Falls,  
DOLLINS,  
CAGLE,  
HUDDLESTON,  
LEHMAN,  
LANGDON,  
DERDEN,  
HOLLAND,  
NEWTON,  
MOFFETT.

The resolution was read second time, and was adopted.

In accordance with the above action, the Speaker announced the appointment of the following committee to escort Mr. Poage to the Speaker's stand: Messrs. Jones of Falls, Dollins, Cagle, Huddleston, Lehman, Langdon, Derden, Holland, Newton and Moffett.

The committee having performed their duty, the Speaker presented Mr. Jones of Falls who in turn introduced Congressman W. R. Poage.

Mr. Poage then addressed the House.

#### APPOINTMENT OF EMPLOYEES ANNOUNCED

The Speaker announced the appointment of the following employees:

Parliamentarian to the House,  
Read Grandberry.

Secretaries to the Speaker,  
Olga Bredt, Edna Williamson.  
Bill Clerk, Lynn Alexander.

Assistant to the Chief Clerk, James Wiginton.

Bookkeeper to the Chief Clerk,  
Horace Parish.

Secretary to the Chief Clerk,  
Frances Avery.

Stenographer to the Chief Clerk,  
Catherine Simpson.

Assistant to Journal Clerk, J. T. Patterson, Jr.

Assistants to Calendar Clerk

Dan Hruska, John R. Adams.

Assistant Clerk to Committee on Appropriations, Charley C. Williams.

Superintendent of Stenographers,  
Mrs. Hazel Latting.

#### Stenographers

Freddie Guinn, Frances Farmer,  
Sarah Chamberlain, Josephine Gardner,  
Helen Sula, Mrs. Bessie Eakens,  
Kathryn Goodwyn, Maurine Britt,

Nadine Bell, Virginia Jane Wilhite,  
Dorothy Kramer, Marion Harrison,  
Jo Woods, Marie Schubert, Catherine Hart,  
Frances Gordon, Mary Jeffers, Nell Alexander,  
Adell Long, Ellen Smith, Mrs. Doris Ellard, Mabel Berry,  
Faye Boyd, Lilly Neuman, Margaret Sue Jarrell,  
Mickey Hawthorne, Dorothy Ward, Mrs. Harriette Kunz,  
Mary Jane Hardy, Eleanor Patterson, Betheline Floyd,  
Carmen Callahan, Elizabeth Kilburn West,  
Betty Lillard, Dolly Bryant, Josephine Haddon,  
Frances Goff, Florine Hopson, Garnette Luedecke,  
Gladys Carlisle, Fannye Moore, Mrs. Woodie Spore,  
Mrs. Margaret Morrow, Mary Van Jones.

#### Typists

Lucille Fertsch, Mrs. Beall Wood, Alyne Osborn,  
Mrs. Alma Chappell, Katherine Pierce.

Superintendent of Committee Clerks, Jesse Irwin.

#### Committee Clerks

Dick Connally—one-half time,  
Robert Hunter—one-half time, Frederick Derby—one-half time,  
Fernando Guterrez—one-half time, Bill Bass—full,  
Norman Baker—one-half time, Kenneth Roberts—one-half time,  
John Ford—one-half time, Donald White—one-half time,  
Dean Neugent—one-half time, Nelson Hall—one-third time,  
A. K. Mills—one-third time, Woodrow Wilson—one-third time,  
Jerry Stockard—one-half time, Eugene Rawson,  
P. L. Brady, Jake Hill, Ted Holland, Billy Neville,  
Jimmy Horany.

#### Proof-readers

Mrs. Florence Brewer, Mrs. Lettie Feltus,  
Emma Carey Robinson, Mrs. Fred Senter.

Clerk for the Committee on Contingent Expenses, Mrs. Clara Neal.

Bookkeeper to the Committee on Contingent Expenses, Ben King.

Mailing Clerk for Journal, Henrietta Pyle.

Assistant Mailing Clerk for Journal, Richard Loughmiller.

Supply Clerk and Storekeeper, William Crawford.

Page to the Committee on Contingent Expenses, Murphy Holley.

Page to the Doorkeeper, John Heath.

Page to Assistant Doorkeeper, Olin Crow.

Page to Enrolling Room, Johnnie Carter.

Page to Engrossing Room, Charles King.

Secretary to Mr. Alsup, Robert Scott.

Assistant Sergeants-at-Arms

Fred Bell, Lyn Bethel, Jerry Martin, A. W. Allen, Jimmy Knight, John Thomas, Walter Smith.

Secretary to Sergeant-at-Arms, John D. Rogers.

Night Watchman, John Dawson.

Assistant Night Watchman, Seth Wood, Jr.

#### Porters

Henry Blair, R. D. Gilmore, Emory Ahart, Ed Howard, Willie Pender, Lewis Hawkins, John Roberts, Homer Harbin, James Medearis, Everett Davis, Clarence Gilbert, Frank Richardson, Leon Mathis, James Henderson.

Maid for Ladies Lounge, Virginia Williams.

Superintendent of Porters, George Hunt.

Two Elevator Operators, Eugene Winkelman.

Chief Operator for Voting Machine, J. A. Francis.

Assistant Operator for Voting Machine, A. M. Gribble.

House Postmaster, E. J. Lockhead.

#### Pages

Jim Anthony, C. E. Hahn, Lowell Lindgren, Martin T. Conrey, Jr., Tom Sites, Arthur Palmquist, Bobby Hamilton, A. J. Kay, Gus Rea, Jr., Jesse Tullos, Jack Beale, Dwight Payne, Billy Jean Cypert, Billy Osoba, Bernard Kuse, James Warren, Jack Smith, W. C. Childs.

#### ADDITIONAL SIGNER OF HOUSE BILL NO. 20

By unanimous consent of the House, Mr. McKinney was authorized to sign House Bill No. 20, as co-author of same.

#### ADJOURNMENT

On motion of Mr. Blankenship, the House, at 12:00 o'clock m., adjourned until 10:00 o'clock a. m., tomorrow.

#### APPENDIX

#### STANDING COMMITTEE REPORTS

The Committee on Appropriations filed a favorable report of House Bill No. 1.

#### THIRD DAY

(Wednesday, September 29, 1937)

The House met at 10:00 o'clock a. m., pursuant to adjournment, and was called to order by Speaker Calvert.

The roll of the House was called, and the following Members were present:

Mr. Speaker	Huddleston
Adkins	Hull
Alexander	Hyder
Alsup	Jackson
Amos	Johnson of Ellis
Anderson	Johnson
Baker	of Tarrant
Bates	Jones of Angelina
Beckworth	Jones of Atascosa
Bell	Jones of Falls
Boethel	Jones of Wise
Bond	Keefe
Boyer	Kelt
Bradbury	Kenyon
Bridgers	Kern
Broadfoot	King
Brown	Knetsch
Burton	Langdon
Callan	Lankford
Carssow	Lanning
Cathey	Leath
Cauthorn	Lehman
Celaya	Leyendecker
Cleveland	Little
Colquitt	Loggins
Davis of Haskell	London
Davis of Jasper	Lucas
Davisson	Mann
of Eastland	Mauritz
Deglandon	Mays
Derden	McConnell
Dollins	McDonald
Donaghey	McFarland
England	McKee
Farmer	McKinney
Fielden	Metcalfe
Fox	Moffett
Fuchs	Monkhouse
Gibson	Morris
Graves	Morse
Hamilton	Newton
Hankamer	Nicholson
Hanna	Oliver
Harbin	Palmer
Hardin	Patterson of Mills
Harrell	Patterson
Harris of Archer	of Travis
Harris of Dallas	Powell
Harris of Dickens	Prescott
Hartzog	Ragsdale
Heflin	Reader
Herzik	Reed of Bowie
Holland	Reed of Dallas
Howard	Rhodes